

INTRODUCTION OF THE TAX RELIEF AND MARRIAGE PENALTY ELIMINATION ACT OF 2001

**HON. SAM JOHNSON**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 6, 2001*

Mr. SAM JOHNSON of Texas. Mr. Speaker, today I am introducing legislation that will provide substantial tax relief to all American taxpayers and entirely eliminate the marriage penalty.

The federal government taxes Americans too much. In fact, Washington is taxing our citizens at the highest rate ever during peacetime. This high level of over-taxation is helping to generate ever-larger surpluses. Not surprisingly, many Washington politicians want to use these tax overcharges to increase the size and scope of the federal government. Like President Bush, I believe that a government with unlimited funds becomes a government with unlimited reach. Thus, he is correct when he states that the solution is stop taking this excess money from the people who earn it in the first place.

At the same time the federal government is taking more than its fair share from our hard working Americans, our federal tax laws have become more and more confusing as special interests line up to get tax breaks. What we need to do is provide substantial tax relief in a simple and fair manner.

The first part of my bill is based on President Bush's across-the-board tax cut proposal. It will simplify and reduce the existing 15%, 28%, 31%, 36%, and 39.6% tax rates with four lower rates of 10%, 15%, 25%, and 33% over a period of 5 years. My tax plan will mean lower taxes for all working Americans.

Time and again, history has demonstrated that across-the-board tax relief has significant, positive economic benefits. Each time in the last century that tax rates were lowered, an economic boom followed. This was most recently demonstrated in the last 20 years. Under strong leadership, the malaise and stagflation of the 1970s melted into the prosperity of the 1980s. And the economic growth of the 1980s provided the venture capital to seed the technology revolution of the 1990s. The turning point of this remarkable economic transformation came on August 13, 1981, when President Reagan signed into law the largest tax relief bill in American history. The 25% across-the-board cut in income taxes, combined with prudent deregulation and anti-inflation monetary policies, helped unleash the longest economic boom in the 20th century. It is clear that providing tax relief in this manner will generate millions of jobs, raise living standards for tens of millions of Americans and increase our collective national wealth by several trillions of dollars.

Tax relief should encourage personal opportunity and economic growth instead of attempting to manipulate individual behavior based on Washington values. We must move away from Washington picking winners and losers by its manipulation of our country's tax laws. Recently, Alan Greenspan, Chairman of the Federal Reserve System, reiterated his long-standing professional opinion that across-

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the-board tax relief is economically the best way to provide tax relief. Importantly, he stressed the unarguable point that Washington politicians will spend the current national surplus if it is not returned to its rightful owners, the American taxpayers. Consequently, Mr. Greenspan now agrees that we must make across-the-board tax relief a top policy goal.

The second part of my bill will immediately eliminate the marriage penalty in our tax code. This legislation rewrites the existing discriminatory tax laws in order to ensure that married couples will never be penalized on the account of their marital status. Married couples will be able to get standard deduction that is twice the amount of single tax filers. Currently, the standard deduction for a single American is \$4,550 but the married couple only gets \$7,550. Under my bill the married couple will get a standard deduction in the amount of \$9,100, which is twice the amount of the single standard deduction.

Importantly, my bill will also ensure that all income brackets are adjusted so that the married brackets are twice the amount of the single brackets. Currently, American families pay a marginal tax rate of 28% on income above \$46,000, while an unmarried couple pays a marginal tax rate of 15% on total income up to \$54,000. That's just plain wrong. My bill will ensure that American families never pay a higher marginal tax rate than an unmarried couple.

It is simply wrong that Washington is punishing our American families by taxing our traditional values. Increasingly, our sons and daughters can not afford to marry. Consequently, they are less likely to dedicate themselves to their relationship and their children. We must eliminate this perverse disincentive for all American families.

I urge my colleagues to join me in providing meaningful tax relief for all taxpayers and immediately eliminating the marriage penalty in our tax laws.

HONORING SENATOR ALAN CRANSTON

**HON. GRACE F. NAPOLITANO**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 6, 2001*

Mrs. NAPOLITANO. Mr. Speaker, today I remember an icon in California public service and a true role model for elected officials. Senator Alan Cranston embodied many attributes that symbol his dedication and commitment to serving the constituents he represented.

Senator Cranston spent 32 years in public office, including twenty-four as a United States Senator and rose to become a powerful force in the Democratic Party. After founding the California Democratic Council and winning two terms as state Controller, Alan Cranston was elected to the United States Senate in 1968, where he served until his retirement in 1993. Always a defender of the less fortunate, Senator Cranston fought for citizens of all races, ethnicities and income brackets, firmly believing that part of the American Dream was equality and opportunity for everyone.

In recognition of his astute leadership and perseverance, Senator Cranston was elected Majority Whip by his colleagues from 1977-1981 and 1987-1991 and served as Minority Whip from 1981-1987.

One of Senator Cranston's most admirable causes was his passionate advocacy of arms control. He was a profound believer in the United Nations and joined with former Soviet leader Mikhail Gorbachev to set up the Gorbachev Foundation USA, dedicated to eliminating nuclear weapons.

On a personal note, Senator Cranston was a frequent visitor to my 34th Congressional district where he would attend receptions at the Whittier home of our mutual constituents Kauzo and Mary Miyashita in support of the California Democratic Party. That is where my husband Frank and I first met the Senator in the mid 1980's.

Alan Cranston will be remembered as a superb mechanic of the political process and for being one of California's and the nation's most devout public servants. His leadership should inspire us all and I am proud to celebrate his life and his causes.

ASHCROFT NOMINATION

**HON. MELVIN L. WATT**

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 6, 2001*

Mr. WATT of North Carolina. Mr. Speaker, I submit the following resolution of the North Carolina Association of Black Lawyers regarding the nomination of John D. Ashcroft as Attorney General of the United States.

NORTH CAROLINA ASSOCIATION OF BLACK LAWYERS ANNOUNCES OPPOSITION TO THE NOMINATION OF JOHN D. ASHCROFT AS ATTORNEY GENERAL OF UNITED STATES

The North Carolina Association of Black Lawyers, founded in 1971 and representing over 800 African American Lawyers in North Carolina is dedicated to the pursuit of equal justice for all people. In defense of rights of African Americans and all persons believing in the pursuit of equal justice, we announce our active opposition to the confirmation of John A. Ashcroft for Attorney General of the United States. Our opposition is based upon Mr. Ashcroft's demonstrated hostility to ensuring equal justice and access to justice for all Americans.

The Attorney General is responsible for vigorous enforcement of our nation's civil rights laws—pursuing those laws in a fair, vigorous and consistent manner.

Ashcroft has opposed appropriately tailored race-conscious measures designed to remedy present and past discrimination. He even opposes programs that are constitutionally permissible under current Supreme Court precedent.

He repeatedly sponsored legislation to end affirmative action programs in employment, contracting and public programs. He sponsored legislation to end the Department of Transportation's Disadvantaged Minority and Women Business Program. He also sponsored legislation to make provisions similar to California's Proposition 209—which banned affirmative action—a part of federal law.